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WEST BATON ROUGE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
PORT ALLEN, LOUISIANA

WEST BATON ROUGE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
PORT ALLEN, LOUISIANA

Financial Statements and Auditor's Report
as of and for the Year Ended
June 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 01/24/01

WEST BATON ROUGE PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Port Allen, Louisiana

Financial Statements and Auditor's Report
As of and for the Year Ended June 30, 2000

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PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

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August 23, 2000

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff and
Ex-Officio Parish Tax Collector
Post Office Box 129
Port Allen, Louisiana 70767

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying financial statements of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of June 30, 2000, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the West Baton Rouge Parish Sheriff. My responsibility is to express an opinion on these financial statements based on my audit.

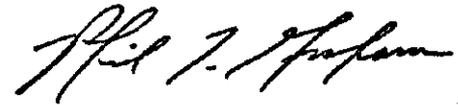
I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As described in note 1, the West Baton Rouge Parish Sheriff is the Ex-Officio Tax Collector for the various taxing bodies within West Baton Rouge Parish, and the accompanying statements present information only on his activities as parish tax collector and are not intended to present fairly the financial position and results of operations of the West Baton Rouge Parish Sheriff. Furthermore, the accompanying statements have been prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

INDEPENDENT AUDITOR'S REPORT
(CONCLUDED)

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of June 30, 2000, and the collections and distributions for the year then ended, on the basis of accounting described in note 1.

In accordance with Government Auditing Standards, I have also issued my report dated August 23, 2000, on my consideration of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff's internal control over financial reporting as it relates to the tax collector agency fund and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.



WEST BATON ROUGE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2000

ASSETS

Cash	<u>\$ 29,836</u>
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LIABILITIES

Due to Taxing Bodies and Others	<u>\$ 29,836</u>
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The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
(AS EX-OFFICIO TAX COLLECTOR)
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED
BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2000

UNSETTLED BALANCES AT JUNE 30, 1999 \$ 57,914

COLLECTIONS

Ad valorem taxes	12,040,956
Protest taxes	21,472
Angling, hunting and trapping licenses	124,013
Parish licenses	20,138
Interest on:	
Delinquent taxes	10,427
Investments	8,056
Estate taxes	1,833
State revenue sharing (note 2)	419,639
Redemptions and refunds	27,520
Tax notices, etc.	<u>8,789</u>
Total Collections	<u>12,682,843</u>

Total 12,740,757

DISTRIBUTIONS

Atchafalaya Levee District	595,967
Louisiana Department of Wildlife and Fisheries	115,744
Louisiana Department of Agriculture and Forestry	4,838
Louisiana Tax Commission	2,615
West Baton Rouge Parish:	
Parish Council	2,372,849
Council on Aging	358,730
School Board	5,037,773
Museum	291,293
Waterworks District No. 1	12,193
Library	628,541
Sheriff	2,547,331
Clerk of Court	765
Assessor	383,425
Pension funds	331,337
Redemptions and refunds	<u>27,520</u>
Total Distributions	<u>12,710,921</u>

UNSETTLED BALANCES AT JUNE 30, 2000
DUE TO TAXING BODIES AND OTHERS \$ 29,836

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
TAX COLLECTOR AGENCY FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff is the Ex-Officio Tax Collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and angling, hunting and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:517(D) requires that the accounts of each Parish Tax Collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in these financial statements are also included in the Sheriff's annual general purpose financial statements.

B. BASIS OF ACCOUNTING

The accounts of the Parish Tax Collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

C. CASH

State law authorizes the sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 2000, the sheriff has \$32,741 <collected bank balance> on deposit with a local financial institution. The amount of \$29,345 is in an interest bearing account. The remaining balance is in one non-interest bearing account. This cash balance representing unsettled tax collections, is fully secured through federal deposit insurance.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
TAX COLLECTOR AGENCY FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000

NOTE #2: STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1038 of 1999 are \$419,639. The following analysis reflects amounts received and distributed as provided by the above mentioned Act from June 30, 1999 through June 30, 2000.

Atchafalaya Basin Levee District	\$ 38,278
West Baton Rouge Parish:	
Parish Council	98,844
School Board	103,251
Museum	4,318
Waterworks District No. 1	3,078
Library	40,241
Sheriff:	
Law Enforcement District	50,647
Commission	70,935
Pension Funds	<u>10,047</u>
 Total	 <u>\$ 419,639</u>

NOTE #3: LITIGATION AND CLAIMS

There is no litigation relating to assessment of property against the Sheriff. There are pending suits to annul several tax sales. Damages have not been brought against the Sheriff's office or Sheriff's personnel.

NOTE #4 PROTEST TAXES

There are four taxpayers who have protested a portion of their assessed taxes amounting to \$97,423. Three of these taxpayers have resolved their protest with the Louisiana Tax Commission and one taxpayer chose the continue its protest and no date has been set for resolution of these protest taxes between the taxpayer and the Louisiana Tax Commission.

INDEPENDENT AUDITOR'S REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following independent auditor's report on compliance and on internal control over financial reporting is presented in compliance with the requirements by Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

PHIL T. GRAHAM

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August 23, 2000

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff and
Ex-Officio Parish Tax Collector
Port Allen, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 2000, and have issued my report thereon dated August 23, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

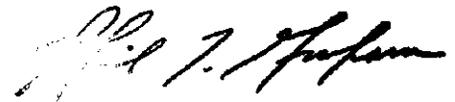
Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Tax Collector Agency Fund of West Baton Rouge Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONCLUDED)

the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the West Baton Rouge Parish Sheriff, management, others within the organization, parish government, federal awarding agencies and pass-through entities and the legislative auditors office and is not intended to be and should not be used by anyone other than these specified parties.



WEST BATON ROUGE PARISH AND
EX-OFFICIO TAX COLLECTOR
PORT ALLEN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2000

SECTION I: SUMMARY OF AUDIT REPORTS:

a. Report on Internal Control and Compliance Material to the Financial Statements

1. There were no material weaknesses reported.
2. There were no reportable conditions reported.
3. No instances of noncompliance material to the financial statements of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff were disclosed during the audit.

a. Federal Awards

1. There are no federal awards.

SECTION II: FINANCIAL STATEMENT FINDINGS

None

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

N/A

SECTION IV: MANAGEMENT LETTER

None

WEST BATON ROUGE PARISH AND
EX-OFFICIO TAX COLLECTOR
PORT ALLEN, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

There were no audit findings reported in the audit for the year ended June 30, 1999.